

STATE OF WISCONSIN**CIRCUIT COURT****SHEBOYGAN**

Wal-Mart Stores, Inc. vs. City of Sheboygan

**Electronic Filing
Notice**Case No. 2025CV000732
Class Code: Money Judgment

FILED

11-07-2025

Sheboygan County

Clerk of Circuit Court

2025CV000732

Honorable Angela W.

Sutkiewicz

Branch 3

CITY OF SHEBOYGAN
SUITE 103
828 CENTER AVENUE
SHEBOYGAN WI 53081

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If you have questions regarding this notice, please contact the Clerk of Circuit Court at 920-459-3068.

Sheboygan County Circuit Court
Date: November 7, 2025

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STATE OF WISCONSIN CIRCUIT COURT SHEBOYGAN COUNTY

WAL-MART STORES, INC.
702 SW 8th Street
Bentonville, Arkansas 72716

Plaintiff,

v.

Case No. 2025-CV
Case Code: 30301
(Money Judgment over \$10,000)

CITY OF SHEBOYGAN
828 Center Avenue, Suite 103
Sheboygan, WI 53081

Defendant.

SUMMONS

THE STATE OF WISCONSIN

To each person named above as a Defendant:

You are hereby notified that the Plaintiff above named has filed a lawsuit or other legal action against you. The complaint, which is attached, states the nature and basis of the legal action.

Within twenty (20) days of receiving this summons, you must respond with a written answer, as that term is used in Chapter 802 of the Wisconsin Statutes. The answer must be sent or delivered to the court, whose address is 615 N. 6th Street, Sheboygan, Wisconsin 53081, and to Mallery s.c., Plaintiff's attorneys, whose address is 731 N. Jackson St., Suite 900, Milwaukee, Wisconsin 53202. You may have an attorney help or represent you.

If you do not provide a proper answer within twenty (20) days, the court may grant judgment against you for the award of money or other legal action requested in the complaint, and you may lose your right to object to anything that is or may be incorrect in the complaint. A judgment may be enforced as provided by law. A judgment awarding money may become a lien

against any real estate you own now or in the future and may also be enforced by garnishment or seizure of property.

Dated this November 7, 2025.

MALLERY, S.C.

Electronically signed by Christopher L. Strohbehn

CHRISTOPHER L. STROHBEHN

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Attorneys for the Plaintiff

P.O. ADDRESS:

731 North Jackson Street, Suite 900

Milwaukee, Wisconsin 53202

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828 Center Avenue, Suite 103
Sheboygan, WI 53081

Defendant.

COMPLAINT

Plaintiff, Wal-Mart Stores, Inc. ("Wal-Mart"), by its attorneys Mallery s.c., for its complaint against Defendant, City of Sheboygan ("the City"), alleges as follows:

Nature of Action and Parties

1. This action is brought under Wis. Stat. §74.37(3)(d), for a declaration by this Court that the 2025 value with respect to the parcel of real property in the City known as parcel 5921-479120 ("the Property"), is no more than \$14,000,000 and, if necessary, for a refund of the excessive real estate taxes due to be imposed on Wal-Mart by the City for the Property in 2025, plus statutory interest.

2. Walmart is a Delaware statutory trust duly licensed to conduct business in the State of Wisconsin. Walmart is located at 702 SW 8th Street, Bentonville, Arkansas 72716. Walmart is the owner of the Property and is responsible for the payment of property taxes, as well as for the prosecution of property tax disputes involving the Property.

3. The City is a body politic, duly organized as a municipal corporation under Wisconsin law, with its principal office located at 828 Center Avenue, within the City.

4. The Property is located at 3711 S. Taylor Drive, within the City.

Background Facts

5. The 2025 value of the Property was set by the City Assessor's office at \$20,698,600.

6. Walmart timely filed an objection to the 2025 assessment of the Property with the City's Board of Review ("BOR") pursuant to Wis. Stat. §70.47. The Board granted a Waiver of Board of Review Hearing ("Waiver") in accordance with the provisions of Wis. Stat. §70.47(8m). A copy of the Waiver is attached as *Exhibit A*.

7. Walmart timely brings this action and seeks review of the assessment as set forth below.

First Claim for Relief – Excessive Tax Assessment

8. The allegations of paragraphs 1-7 are incorporated as if fully re-alleged herein.

9. The value of the Property as of January 1, 2025, was no higher than \$14,000,000.

10. The 2025 assessment of the Property was excessive. As a result, the tax imposed on the Property for 2025 was excessive.

11. Walmart is entitled to a refund of 2025 taxes paid as may be determined to be due to Walmart, plus statutory interest.

Second Claim for Relief – Non-Uniform Tax Assessment

12. The allegations of paragraphs 1-11 are incorporated as if fully re-alleged herein.

13. The value of the Property as of January 1, 2025, was no higher than \$14,000,000.

14. Upon information and belief, the 2025 assessment was not uniform with the assessment of other properties in the City and State and therefore, violates the Uniformity Clause of the Wisconsin Constitution.

15. Walmart is entitled to a refund of 2025 taxes paid as may be determined to be due to Walmart, plus statutory interest.

Third Claim for Relief – Declaratory Judgment

16. The allegations of paragraphs 1-15 are incorporated as if fully re-alleged herein.

17. As alleged above, the City's BOR delegated its authority to determine the 2025 value of the Property to this Court for its determination.

18. An actual and justiciable controversy exists as to Walmart's right to a reduction in the 2025 value of the Property as set forth in Wis. Stat. §70.47.

19. Walmart seeks a declaratory judgment construing Wis. Stat. §70.47 to mandate a reduction in the 2025 value of the Property from \$20,698,600 to \$14,000,000, in accordance with Wisconsin statutory and case law as well as generally accepted appraisal principles.

20. If the Court rules that a hearing is mandated, Walmart seeks an order scheduling an evidentiary hearing from which this Court may make an administrative determination of the value of the Property.

WHEREFORE, Plaintiff Walmart seeks the following relief:

A. A determination that the value of the Property as of January 1, 2025, was no higher than \$14,000,000.

B. A determination that Walmart is entitled to a refund of all taxes paid on the portion of the tax assessment that was excessive.

C. An award of all litigation costs incurred by Walmart in this action, including the reasonable fees of its attorneys; and

D. Any such other and further relief as the Court deems appropriate and just.

Dated November 7, 2025.

MALLERY, S.C.

Electronically signed by Christopher L. Strohbehn

CHRISTOPHER L. STROHBEHN

State Bar No. 1041495

Email: cstrohbehn@mallerysc.com

RUSSELL J. KARNES

State Bar No. 1054982

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SAMANTHA S. BAILEY

State Bar No. 1118995

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Attorneys for the Plaintiff

P.O. ADDRESS:

731 North Jackson Street, Suite 900

Milwaukee, Wisconsin 53202

Telephone: 414-271-2424

Facsimile: 414-271-8678

Request for Waiver of Board of Review (BOR) Hearing

Clerk of Circuit Court
2025CV000732
Honorable Angela W.

Branch 3

Section 70.47 (8m), Wis. Stats., states, "The board may, at the request of the taxpayer or assessor, or at its own discretion, waive the hearing of an objection under sub. (8) or, in a 1st class city, under sub. (16) and allow the taxpayer to have the taxpayer's assessment reviewed under sub. (13). For purposes of this subsection, the board shall submit the notice of decision under sub. (12) using the amount of the taxpayer's assessment as the finalized amount. For purposes of this subsection, if the board waives the hearing, the waiver disallows the taxpayer's appeal on excessive assessment under sec. 74.37(3) and notwithstanding the time period under sec. 74.37(3)(d), the taxpayer shall file a notice of hearing waiver in which to commence an action under sec. 74.37(3)(d)."

NOTE: The legal requirements of the Notice of Intent to Appear must be satisfied and the Objection Form must be completed and submitted as required by law prior to the Request for Waiver of Board of Review Hearing being submitted.

NOTE: Request for Waiver must be presented prior to the commencement of the hearing.

Municipality City of Sheboygan	County: Sheboygan
Requestor's name Wal-Mart Stores, Inc.	Agent name (if applicable)* Mallery, s.c.
Requestor's mailing address PO Box 8050, Bentonville, AR 72712	Agent's mailing address 731 N. Jackson Street, Suite 900, Milwaukee, WI 53202
Requestor's telephone number (479) 204 - 3838 <input type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone	Agent's telephone number (414) 271 - 2424 <input checked="" type="checkbox"/> Land Line <input type="checkbox"/> Cell Phone
Requestor's email address brandon.caplana@walmart.com	Agent's email address cstrohbehn@mallerysc.com / rkarnes@mallerysc.com

Property address 3711 S. Taylor Drive	
Legal description or parcel number 5921-479120	
Taxpayer's assessment as established by assessor - Value as determined due to waiving of BOR hearing \$20,698,600	
Property owner's opinion of value \$14,000,000	
Basis for request To take matter directly to Circuit Court.	
Date Notice of Intent to Appear at BOR was given 09 - 05 - 2025	Date Objection Form was completed and submitted 09 - 08 - 2025

All parties to the hearing understand that in granting of this waiver there can be no appeal to the Department of Revenue under sec. 70.85, Wis. Stats. An action under sec. 70.47(13), Wis. Stats., must be commenced within 90 days of the receipt of the notice of the waiving of the hearing. An action under sec. 74.37(3)(d), Wis. Stats., must be commenced with 60 days of the receipt of the notice of the waiving of the hearing.

Christopher L. Strohbehn
Requestor's / Agent's Signature

***If agent, attach signed Agent Authorization Form, PA-105**

Decision

Approved Denied

Reason _____

Michael Handwerker
Board of Review Chairperson's Signature

9/9/2025
Date

Taxpayer advised *09/09/2025*
Date